SC 62-26
Annex 2

NEW FOREST NATIONAL PARK

NEW FOREST NATIONAL PARK AUTHORITY

SCHEME OF MEMBERS' ALLOWANCES

April 2027

NEW FOREST NATIONAL PARK AUTHORITY

SCHEME OF MEMBERS' ALLOWANCES

1. INTRODUCTION

New Forest National Park Authority's scheme provides for payment of:

- **Basic Allowance** which is a flat rate payable to each member; and

- **Special Responsibility Allowance** for members undertaking additional roles as defined by the Authority.

2. GENERAL POINTS

The term "member" in these notes means a member of the New Forest National Park Authority.

Members have the option of not claiming all or part of any allowance. The Chief Executive must be notified in writing if a member chooses this option.

Members who are also members of another authority may not receive allowances from more than one authority in respect of the same duties.

All enquiries relating to members' allowances should be made to the Member Services Officer and/or Director of Resources and Operations (CFO).

3. BASIC ALLOWANCE

- Is payable to all members.

- Is payable in arrears in monthly instalments. This is paid automatically (unless a member has opted not to receive it in whole or in part) and members do not need to claim it.

- Recompenses members for time devoted to their work as a member and is intended to cover

    - preparation for and attendance at Authority, committee, sub-committee, panel and working group and other meetings (including travel time to and from meetings)

    - preparation for and attendance at seminars, conferences and training sessions

    - representing the Authority on "outside" organisations

    - dealing with correspondence

- other incidental costs for which no other specific provision is made, including use of member's home.

- Where the member's term of office begins or ends at any time other than the start of the financial year, they are entitled to the appropriate proportion of the annual allowance.

4. SPECIAL RESPONSIBILITY ALLOWANCE (SRA)

- Is payable in addition to the Basic Allowance.

- Is payable to members who have been given significant additional responsibilities e.g. Chair, Deputy Chair.

- Is allocated on the degree of responsibility and upon the perceived call on the member's time, as agreed by the Authority with no member receiving more than one SRA at any one time.

- Paid in arrears in 12 equal instalments automatically (with no need for the member to claim) and where applicable is apportioned for part year entitlements.

- Is intended to cover:

  - significant additional work preparing for meetings

  - meetings with officers

  - acting as the spokesperson for their area of special responsibility

  - dealing with correspondence

  - visits directly connected to the performance of a special responsibility eg official openings, fact finding visits.

- Is banded on multiples of the basic allowance to reflect the work and responsibilities that have to be undertaken. Details are set out in **Appendix 1**.

- Does not include any element for travel expenses, which are claimable in the normal way for any Special Responsibility Allowance duty.

5. CO-OPTEES' ALLOWANCE AND ALLOWANCE PAYABLE TO INDEPENDENT PERSONS

- Is payable to those who are not members of the National Park Authority, but appointed as the Authority's Independent Persons or who are otherwise appointed as co-optees by the Authority.

- Current rate is shown in Appendix 1

6. DEPENDENT CARER'S ALLOWANCE

To reimburse expenditure to enable a member to carry out an appointed duty in providing care for:

- child under the age of 16 living at home with the member or
- an elderly person or
- someone who has a recognised physical or mental disability

7. TRAVEL ALLOWANCE

- Current rates are shown in **Appendix 1**.

- Can only be claimed for an approved duty (as set out in **Appendix 2**) or one covered by a Special Responsibility Allowance.

- Should be claimed promptly at the end of each month using the HR Hub. Any claims over 3 months old will not be paid.

- The most cost-effective method of travel should be used for all official journeys.

- Where public transport is used, the most cost-effective method of travel, making use of "special offer" rates where possible, must be used. The cost of standard rate only will generally be reimbursed. Exceptional payments may be authorised by the Chief Executive. Members eligible for an OAP railcard who regularly use the train for authority business may reclaim the cost of the railcard.

  NB The Member Services Officer can obtain pre-booked tickets for members; such advance bookings attract cheaper fares and reserved seats.

- A cycle allowance is payable to members who use a bicycle to attend an approved duty.

- Wherever possible, members should share transport.

- Taxi fares will be reimbursed in exceptional circumstances only and on production of receipts.

- Expenditure on tolls, parking fees etc may be claimed for re-imbursement on production of receipts.

8. SUBSISTENCE ALLOWANCE

- Is claimable for the actual cost of the meal or overnight expenses up to the same maximum set out for staff which is updated annually. Current rates are shown in the attached **Appendix 1**.

- Is claimable for any approved duty or Special Responsibility Allowance attendance exceeding 4 hours which spans the agreed meal time periods where additional expenditure is incurred.

- Should be claimed promptly at the end of each month on the members' claim form and receipts should be attached to the claim whenever possible to support the claim.

- Is not claimable if a meal is provided free of charge.

- For special circumstances, the Chief Executive can agree allowances in excess of the maximum where this is considered necessary and appropriate.

- Is not claimable in respect of alcoholic drinks.

9. NON CLAIMABLE DUTIES

- For the avoidance of doubt, the following duties are **not** approved for the purpose of claiming travel or subsistence allowances:

  - Attendance at Parish Council meetings other than on Authority business; and

  - Attendance at any committee, panel or working group meetings to which a member has not been appointed, unless as a previously named substitute.

10. PAYMENT OF ALLOWANCES

- Basic Allowance and Special Responsibility Allowance are paid automatically monthly after completion of:

  - Disclosure of interests as detailed in the Code of Conduct;

  - Tax, National Insurance and Bank detail forms; and

    These allowances are treated as imbursements and subject to Tax and National Insurance Contributions by the PAYE process.

- Travel and subsistence Allowances must be claimed monthly on the members' claim form. Mileage Allowances are taxed according to the profit element which is calculated by comparing the amounts paid per mile with HMRC's Authorised Mileage Rates. Reimbursement of subsistence and other expenses incurred (car park fees, tolls, taxis etc) should not give rise to a tax or national insurance contribution liability as there is no profit element involved.

- Claims must be submitted monthly. Claims not entered onto the HR Hub by the 4th of the following month will not be paid that month.

- Allowances must not be claimed where the member is entitled to receive payment from another body.

- Payments are made through New Forest District Council who provide a payroll bureau service to New Forest National Park Authority.

- Payment has to be made directly into a Bank or Building Society account.

- Members can request a PAYE code from HMRC for the taxable payments, otherwise payments will be taxed at the basic rate of tax. Members seeking advice on national insurance contributions and calculations should contact Payroll and/or their tax office.

- The Authority regularly reviews expenditure on members' allowances to ensure the budget is not overspent. In order to assist with the monitoring of the budget members are asked to submit claims monthly, no matter how small.

- Claims older than 3 months will be referred for the approval of the Director of Resources and Operations (CFO) in consultation with the Chair or Deputy Chair.

11. WITHHOLDING ALLOWANCES

- Where a member is suspended or partially suspended from their responsibilities or duties as a member of an authority in accordance with Part III of the Local Government Act 2000 or regulations made under that Part, the part of Basic Allowance and any Special Responsibility Allowance payable to him or her in respect of the period for which he or her is suspended or partially suspended may be withheld.

12. UNEMPLOYMENT PAY and STATUTORY SICK PAY

- Members who are unemployed might not lose entitlements to unemployment benefit as a result of receiving a Basic Allowance or SRA, even though the earnings rule may be exceeded. Members entitled to disability benefits may find this entitlement is affected. In such cases members should clarify the situation with their Tax Office.

- Members are regarded as "employees" under the Social Security and Housing Benefits Act 1982 and are entitled to receive sick pay for the first 28 weeks of sickness a year. If members wish to pursue claims for sickness benefit, the period of sickness should be in excess of 3 consecutive days and the Member Services Officer must be given prompt notification of sickness.

APPENDIX 1

NEW FOREST NATIONAL PARK AUTHORITY

ALLOWANCES FROM 1 APRIL 2027

1. BASIC ALLOWANCE

The 2026/27 basic allowance was £2,420 per annum and will be increased at the lowest percentage rate of any future staff cost of living pay awards applied from 1 April 2027.

2. SPECIAL RESPONSIBILITY ALLOWANCE

The Special Responsibility Allowance (SRA) is payable in addition to the Basic Allowance.

Chair of the Authority	2 x basic allowance
Deputy Chair of the Authority	1 x basic allowance
Chair of Planning Committee	1 x basic allowance
Deputy Chair of Planning Committee	0.5 x basic allowance
Chair of Resources, Audit and Performance Committee	1 x basic allowance
Deputy Chair of Resources, Audit and Performance Committee	0.5 x basic allowance
Chair of Standards Committee	0.25 x basic allowance

3. CO-OPTEES' ALLOWANCE AND ALLOWANCE PAYABLE TO INDEPENDENT PERSONS

£170.52 per annum, increased at the lowest percentage rate of any future staff cost of living pay awards applied from 1 April 2027.

4. DEPENDENT CARER'S ALLOWANCE

£12.60 per hour increased at the lowest percentage rate of any future staff cost of living pay awards applied from 1 April 2027.

5. TRAVEL AND SUBSISTENCE - SUMMARY OF RATES

Mileage rates for approved journeys will be paid the HM Revenue and Customs' approved annual mileage allowance payments (AMAP) which as from April 2027 are:

Motor Vehicles	55p/mile
Motor Cycles	24p/mile
Bicycles	20p/mile

Where members travel together on approved duties, the member using their own motor vehicle will be entitled to an additional allowance of 2p/mile per member passenger.

6. SUBSISTENCE ALLOWANCES

Receipts must be submitted to obtain subsistence allowances up to maximum allowances below. Prior approval from the Chief Executive will be needed to exceed these allowances.

Event	**Maximum Allowance (£)**	**Notes**
Breakfast	£10.00	Claimable if away from normal place of residence for more than 4 hours before 11.00am.
Lunch	£15.00	Claimable if away from normal place of residence for more than 4 hours including the lunch time period of 11.30am and 2.30 pm.
Tea	£6.00	Claimable if away from normal place of residence for more than 4 hours including the period 3pm to 6pm. Cannot be claimed if evening meal allowance is also claimed.
Dinner	£25.00	Claimable if away from the normal place of residence more than 4 hours, ending after 7pm. Cannot be claimed if tea is also claimed.
Overnight	£140.00	Claimable if away overnight from normal place of residence. Prior approval from the Authority is required for accommodation in excess of the maximum.
Incidental Expenses	£5.00 per night £25 per week	Claimable for residential courses and conferences.

Notes: 1. Members wanting advice on tax and National Insurance implications should consult their local HMRC office.

APPENDIX 2

NEW FOREST NATIONAL PARK AUTHORITY

LIST OF APPROVED DUTIES FOR THE PAYMENT OF TRAVEL AND SUBSISTENCE ALLOWANCES

Each of the following duties shall be regarded as authorised by the New Forest National Park Authority:-

- Attendance at any:
  - New Forest National Park Authority meeting
  - committee, working group or panel meeting to which the member has been appointed by the Authority
  - "ad hoc" meetings and site visits set up by the New Forest National Park Authority or its committees when attending as an appointed member
  - National Parks UK meetings as agreed by the Authority.

- The undertaking of any duty associated with the New Forest National Park Authority or its committees and sub-committees, including briefing sessions, site visits, meetings with outside bodies or individuals, by
  - the Chair and Deputy Chair
  - the Chair of the Standards Committee, Resources, Audit and Performance Committee or Planning Committee
  - the Chair of a Working Group

- Attendance on Authority, committee and sub-committee tours of inspection and at members' conferences or seminars where formally appointed by the New Forest National Park Authority

- Attendance as the New Forest National Park Authority's nominee or representative at meetings associated with approved bodies

- Attendance at open days, official ceremonies where the member is performing a specific function

- Attendance at any approved conference where appointed by the New Forest National Park Authority or a committee or sub-committee.

- Any other attendance for which prior approval has been given by the Chair or Deputy Chair of the New Forest National Park Authority

NB A duty cannot be approved, in retrospect, for the purpose of paying allowances.